
SENATE BILL No. 1

DIGEST OF INTRODUCED BILL

Citations Affected: IC 12-13; IC 12-19; IC 16-35; IC 20-45-2-9.

Synopsis: Limits on school and child welfare levies. Terminates, beginning January 1, 2010: (1) the medical assistance to wards property tax levy; (2) the family and children's property tax levy; (3) the children's psychiatric residential treatment services property tax levy; (4) the children with special health care needs property tax levy; (5) the maximum permissible tuition support levy; and (6) the county supplemental school financing property tax levy. Makes related changes.

Effective: July 1, 2008.

Lubbers

November 20, 2007, read first time and referred to Committee on Appropriations.

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Second Regular Session 115th General Assembly (2008)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2007 Regular Session of the General Assembly.

SENATE BILL No. 1

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 12-13-8-9 IS ADDED TO THE INDIANA CODE
- 2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
- 3 1, 2008]: **Sec. 9. This chapter expires January 1, 2010.**
- 4 SECTION 2. IC 12-13-9-5 IS ADDED TO THE INDIANA CODE
- 5 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
- 6 1, 2008]: **Sec. 5. This chapter expires January 1, 2010.**
- 7 SECTION 3. IC 12-19-5-13 IS ADDED TO THE INDIANA CODE
- 8 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
- 9 1, 2008]: **Sec. 13. This chapter expires January 1, 2010.**
- 10 SECTION 4. IC 12-19-7-35 IS ADDED TO THE INDIANA CODE
- 11 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
- 12 1, 2008]: **Sec. 35. This chapter expires January 1, 2010.**
- 13 SECTION 5. IC 12-19-7.5-34 IS ADDED TO THE INDIANA
- 14 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
- 15 [EFFECTIVE JULY 1, 2008]: **Sec. 34. This chapter expires January**
- 16 **1, 2010.**
- 17 SECTION 6. IC 16-35-3-5 IS ADDED TO THE INDIANA CODE



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AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: **Sec. 5. This chapter expires January 1, 2010.**

SECTION 7. IC 16-35-4-6 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: **Sec. 6. This chapter expires January 1, 2010.**

SECTION 8. IC 16-35-5-4 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: **Sec. 4. This chapter expires January 1, 2010.**

SECTION 9. IC 20-45-2-9 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: **Sec. 9. This article expires January 1, 2010.**

SECTION 10. [EFFECTIVE JULY 1, 2008] **Notwithstanding any other law, after December 31, 2009, a county may not impose any of the property tax levies described in IC 12-13-8-3, IC 12-19-5, IC 12-19-7-4, IC 12-19-7.5-6, IC 16-35-3-2, IC 20-45-7, or IC 20-45-8, and a school corporation may not impose any of the property tax levies described in IC 20-45-3-11, IC 20-45-5, or IC 20-45-6. An action to impose a referendum tax levy under IC 20-46-1 that was initiated in an appeal under IC 20-45 before January 1, 2010, may continue after December 31, 2009, as if IC 20-45 did not expire. Bonds, notes, and other evidences of indebtedness payable before January 1, 2010, from a county family and children's fund or children's psychiatric residential treatment services fund are payable after December 31, 2009, from a levy imposed for the county's debt service fund. An allocation to a district (as defined in IC 6-1.1-21.2-5) from an expiring property tax levy may be replaced in the same manner as tax increment revenues are replaced under IC 6-1.1-21.2, to the extent that the district has insufficient revenue to pay bonds, notes, other evidences of indebtedness, or leases issued or entered into before July 1, 2008. After June 30, 2008, property taxes expiring under this act may not be pledged to the payment of bonds, notes, other evidences of indebtedness, or leases for any year after December 31, 2009.**

SECTION 11. [EFFECTIVE JULY 1, 2008] **(a) The legislative services agency shall prepare legislation for introduction in the 2009 regular session of the general assembly to correct statutes affected by this act.**

(b) This SECTION expires July 1, 2009.

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